

**CITY OF FRISCO
GENERAL FUND
BUDGET SUMMARY
FISCAL YEAR 2009-2010**

	<u>ACTUAL FY 2007-08</u>	<u>ORIGINAL BUDGET FY 2008-09</u>	<u>REVISED BUDGET FY 2008-09</u>	<u>PROPOSED BUDGET FY 2009-10</u>
Fund Balance, Beginning	\$ 22,572,462	\$ 20,110,635	\$ 24,082,544	\$ 22,850,223
Receipts:				
Revenues	72,353,004	74,620,683	71,440,658	72,491,976
Interfund Transfers	157,000	899,900	728,259	760,860
Total Revenue	72,510,004	75,520,583	72,168,917	73,252,836
Funds Available	95,082,466	95,631,218	96,251,461	96,103,060
Deductions:				
Expenditures	65,546,989	71,761,987	69,732,388	70,777,231
Capital Outlay	85,790		18,650	813,636
Section 380 Sales Tax Grant	3,158,481	3,436,500	3,236,500	3,460,725
Interfund Transfers-Capital Project	1,649,539	-	-	23,290
Interfund Transfers-Other Funds	559,123	202,224	413,699	132,171
Total Deductions	70,999,922	75,400,711	73,401,237	75,207,053
Fund Balance, Ending	24,082,544	20,230,507	22,850,223	20,896,007
Designated Reserves **	-	2,255,955	2,189,067	2,227,139
Undesignated Fund Balance, Ending	<u>\$ 24,082,544</u>	<u>\$ 17,974,552</u>	<u>\$ 20,661,157</u>	<u>\$ 18,668,868</u>

**The City of Frisco adheres to an informal policy of maintaining a fund balance ranging from three (25%) to six (50%) months of operating expenditures as a hedge against an unanticipated decrease in revenue. The City Council also recognizes that many commitments have been made for future infrastructure projects. The City established the General Fund - Designated Reserves account item to reserve contingency funds for identified future needs. The annual designation is 3% of operating expenditures (\$2,227,139). The proposed Ending Fund Balance is 29.52% of operating expenditures and the Ending Fund Balance Less Reserves is 26.38% of operating expenditures.

**CITY OF FRISCO
UTILITY FUND
BUDGET SUMMARY
FISCAL YEAR 2009-2010**

	<u>ACTUAL FY 2007-08</u>	<u>ORIGINAL BUDGET FY 2008-09</u>	<u>REVISED BUDGET FY 2008-09</u>	<u>PROPOSED BUDGET FY 2009-10</u>
Working Capital, Beginning	\$ 19,358,188	\$ 12,749,227	\$ 14,167,022	\$ 8,260,142
Receipts:				
Water Sales	23,809,739	28,833,266	25,367,850	27,904,635
Sewer Charges	9,638,178	13,192,080	11,231,036	12,354,139
Inspection Fees	505,284	1,000,000	352,589	400,000
Interest Income	367,247	500,000	110,000	110,000
Miscellaneous	431,093	1,181,000	210,685	181,000
Transfers In	1,500,000	1,500,000	1,500,000	1,647,137
Total Revenue	36,251,541	46,206,346	38,772,160	42,596,911
Funds Available	55,609,729	58,955,573	52,939,182	50,857,053
Deductions:				
Operating Expenses	29,573,708	33,693,321	32,912,564	33,250,699
Capital Outlay	405,834	41,260	98,595	23,000
Interfund Transfers - Other Funds	-	690,000	-	0
Bond Principal	5,502,284	5,722,115	5,722,115	5,951,155
Bond Interest/Fiscal Charges	5,960,881	5,949,265	5,945,765	5,697,061
Total Deductions	41,442,707	46,095,961	44,679,040	44,921,915
Working Capital, Ending	<u>\$ 14,167,022</u>	<u>\$ 12,859,612</u>	<u>\$ 8,260,142</u>	<u>\$ 5,935,137</u>

The Utility Fund includes the following services; GIS, utility billing, water distribution, wastewater collection, construction inspection and engineering. The growth experienced by the City is seen in the 13% increase in operating expenses. A large portion of the increase is due to the opening of the Panther Creek Sewer Treatment plant and the increased cost of water.

The City adheres to an informal policy of maintaining a 3 to 6 month working capital reserve. The projected ending balance for FY 2010 maintains a 2 month reserve. Rate modeling information will be provided during the budget discussions. A final rate adjustment recommendation will be made at that time for FY 2010.

**CITY OF FRISCO
DEBT SERVICE FUND
BUDGET SUMMARY
FISCAL YEAR 2009 - 2010**

	ACTUAL FY 2007-08	ORIGINAL BUDGET FY 2008-09	REVISED BUDGET FY 2008-09	PROPOSED BUDGET FY 2009-10
Fund Balance, Beginning	\$ 2,408,479	\$ 2,735,530	\$ 3,897,639	\$ 3,297,958
Receipts:				
Property Taxes-Current	25,561,004	26,421,464	26,428,483	26,349,717
Interest Income - Investments	268,419	20,000	75,000	20,000
Contributions-Lease payments	-	-	1,141,605	761,070
Interfund Transfers - TIRZ	13,142,052	14,589,464	14,539,520	15,046,144
Contributions	4,805,423	5,924,771	4,783,166	4,758,877
Interfund Transfers - Other	892,352	888,056	888,056	893,141
Total Revenue	44,669,250	47,843,754	47,855,829	47,828,949
Funds Available	47,077,729	50,579,284	51,753,468	51,126,907
Deductions:				
Principal	19,620,000	21,467,885	21,467,885	23,248,845
Interest	23,549,017	26,979,125	26,979,125	25,235,010
Refunding Payment to Escrow	-	-	-	-
Fiscal Charges	11,073	8,500	8,500	8,500
Total Deductions	43,180,090	48,455,510	48,455,510	48,492,355
Fund Balance, Ending	<u>\$ 3,897,639</u>	<u>\$ 2,123,774</u>	<u>\$ 3,297,958</u>	<u>\$ 2,634,552</u>

The Debt Service Fund is maintained to record the appropriate portion of the tax rate as levied for the interest and sinking reserve for related City debt. The tax rate ratio of Maintenance and Operations to Interest and Sinking is .5141/.4859 for FY 2010. The tax rate of \$0.45 is split \$0.246881 for Maintenance and Operations and \$0.203119 for the Debt Service Fund.

The Citizens of Frisco approved a \$198,000,000 bond package in May, 2006. The City has issued all but \$16,400,000 of the 2002 General Obligation authorization. The City has a five year plan for the issuance of the GO debt. \$81,500,000 of the new authorization remains after issuing \$50 million in 2006, \$41,500,000 in June, 2007, and \$25,000,000 in August 2008. Details can be found in the Capital Projects Fund Schedule of Projects.

**CITY OF FRISCO
CAPITAL PROJECTS FUND
BUDGET SUMMARY
FISCAL YEAR 2009 - 2010**

	<u>ACTUAL</u> <u>FY 2007-08</u>	<u>ORIGINAL</u> <u>BUDGET</u> <u>FY 2008-09</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2008-09</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2009-10</u>
Fund Balance, Beginning	\$ 141,577,335	\$ 22,762,887	\$ 149,150,552	\$ 10,867,198
Receipts:				
Intergovernmental	209,000	-	35,836,782	-
Contributions	4,860,869	500,000	500,000	61,878
Interest Income	4,790,813	100,000	2,000,000	100,000
Transfers In - General Fund	1,649,539	-	-	23,290
Transfers In - Other Funds	2,400,000	1,750,000	2,559,000	350,000
Transfers In - Component Units	3,711,644	250,000	5,000,912	-
Bond Funds	75,465,404	-	-	-
Total Revenue	93,087,269	2,600,000	45,896,694	535,168
Funds Available	234,664,604	25,362,887	195,047,246	11,402,366
Deductions:				
Capital Project Expenditures	83,178,417	23,461,500	183,980,333	46,579
Interest & Fiscal Charges	1,943,635	-	84,165	-
Transfer Out - Other Funds	392,000	73,500	115,550	38,588
Total Deductions	85,514,052	23,535,000	184,180,048	85,167
Fund Balance, Ending	<u>\$ 149,150,552</u>	<u>\$ 1,827,887</u>	<u>\$ 10,867,198</u>	<u>\$ 11,317,199</u>

The citizens of the City of Frisco approved \$198,000,000 of General Obligation voter authorized bonds at the May 2006 election. The City sold \$50,000,000 as the first sale from this authorization in June, 2006, \$44,100,000 in July, 2007, and \$25,000,000 in July, 2008 for the Public Safety Communications System, the Cultural Arts and Science Center, and various Road Construction Projects.

An additional \$48,500,000 in Certificates of Obligation was sold in FY 2008 for a Sports Village and expansion of the Sports Arena.

Intergovernmental revenue in FY 2009 includes: approximately \$10,500,000 from Collin County, approximately \$1,300,000 from Denton County, approximately \$1,000,000 from the North Texas Council of Governments (COG), approximately \$650,000 from the Fisd, approximately \$6,555,000 from TxDOT, and approximately \$1,500,000 from various developers. The transfers-in \$1,000,000 from the Park Dedication Fund, \$1,500,000 from the Thoroughfare Impact Fee Fund, and \$59,000 from the Downtown Improvement Fund, \$5,000,912 from the CDC.

A list of the proposed projects for Fiscal Year 2009-2010 can be found on the pages following this summary.

<p align="center">CITY OF FRISCO CAPITAL RESERVE FUND BUDGET SUMMARY FISCAL YEAR 2009 - 2010</p>

	ACTUAL FY 2007-08	ORIGINAL BUDGET FY 2008-09	REVISED BUDGET FY 2008-09	PROPOSED BUDGET FY 2009-10
Fund Balance, Beginning	\$ -	\$ 504,500	\$ 505,265	\$ 761,365
Receipts:				
Interest Income	5,265	5,045	6,100	7,614
Transfers In - General Fund	500,000	50,000	250,000	-
Total Revenue	505,265	55,045	256,100	7,614
Funds Available	505,265	559,545	761,365	768,979
Deductions:				
Capital Project Expenditures	-	-	-	-
Total Deductions	-	-	-	-
Fund Balance, Ending	<u>\$ 505,265</u>	<u>\$ 559,545</u>	<u>\$ 761,365</u>	<u>\$ 768,979</u>

The City of Frisco's City Council has expressed the desire to establish a reserve for future infrastructure needs. The FY 2009 Budget established the Capital Reserve Fund to hold reserve fund amounts for that purpose. The initial appropriation was a transfer from the General Fund of \$500,000. The Revised FY 2009 funding includes interest income from investments and continued appropriation from the General Fund.

**CITY OF FRISCO
THOROUGHFARE & FIRE IMPACT FEES FUND
BUDGET SUMMARY
FISCAL YEAR 2009 - 2010**

	ACTUAL FY 2007-08	ORIGINAL BUDGET FY 2008-09	REVISED BUDGET FY 2008-09	PROPOSED BUDGET FY 2009-10
Fund Balance, Beginning	\$ 2,957,797	\$ 5,077,797	\$ 4,970,452	\$ 4,605,452
Receipts:				
Impact Fees - Thoroughfare	1,769,310	-	1,000,000	-
Interest Income	243,345	-	135,000	-
Total Revenue	2,012,655	-	1,135,000	-
Funds Available	4,970,452	5,077,797	6,105,452	4,605,452
Deductions:				
Transfers Out - Capital Projects	-	1,500,000	1,500,000	-
Total Deductions	-	1,500,000	1,500,000	-
Fund Balance, Ending	<u>\$ 4,970,452</u>	<u>\$ 3,577,797</u>	<u>\$ 4,605,452</u>	<u>\$ 4,605,452</u>

Impact Fees were established to assure the availability of funds for major capital projects needed as a result of new development. The laws governing the collection and disbursement of impact fees require separate accounting and reporting of these funds. Additionally, a city must do an analysis and update of the fee structure every five years.

The City takes a conservative approach and does not budget anticipated revenue. Funds are appropriated only after collected from the developer. Appropriations from this fund will be made later in the year as funds are received.

The interfund transfer is to the Capital Projects Fund for Road Construction Projects. A list of the proposed Projects for Fiscal Year 2009-2010 can be found on the Capital Projects Fund Schedule of Projects page.

**CITY OF FRISCO
PARK DEDICATION FEE FUND
BUDGET SUMMARY
FISCAL YEAR 2009 - 2010**

	ACTUAL FY 2007-08	ORIGINAL BUDGET FY 2008-09	REVISED BUDGET FY 2008-09	PROPOSED BUDGET FY 2009-10
Fund Balance, Beginning	\$ 715,666	\$ 1,465,666	\$ 2,085,693	\$ 3,875,693
Receipts:				
Park Dedication Fees	3,589,783	-	2,700,000	-
Interest Income	180,244	-	90,000	-
Total Revenue	3,770,027	-	2,790,000	-
Funds Available	4,485,693	1,465,666	4,875,693	3,875,693
Deductions:				
Transfers Out - Other Funds	2,400,000	-	1,000,000	-
Total Deductions	2,400,000	-	1,000,000	-
Fund Balance, Ending	<u>\$ 2,085,693</u>	<u>\$ 1,465,666</u>	<u>\$ 3,875,693</u>	<u>\$ 3,875,693</u>

Park dedication fees were established to assure the availability of funds to purchase land and construct neighborhood parks. Developers are required to pay a fee based on the number of units or to contribute land. The funds are tracked separately and transferred to the Capital Projects Fund as needed for scheduled development.

In addition to the Park Dedication fees for construction and development, the parks capital projects are also funded by General Obligation Bonds in the Capital Projects Fund. A list of the proposed Park Projects for Fiscal Year 2009-2010 can be found on the Capital Projects Fund Schedule of Projects page.

The City takes a conservative approach and does not budget anticipated revenue. Funds are appropriated only after collected from the developer. Appropriations from this fund will be made later in the year as funds are received.

**CITY OF FRISCO
UTILITY CAPITAL PROJECTS FUND
BUDGET SUMMARY
FISCAL YEAR 2009 - 2010**

	<u>ACTUAL FY 2007-08</u>	<u>ORIGINAL BUDGET FY 2008-09</u>	<u>REVISED BUDGET FY 2008-09</u>	<u>PROPOSED BUDGET FY 2009-10</u>
Working Capital, Beginning	\$ 78,257,228	\$ 5,778,878	\$ 57,222,302	\$ 1,654,384
Receipts:				
Bond Funds	-	20,000,000	-	-
Transfers In - Component Units	-	-	110,000	-
Transfers In - Impact Fee Fund	-	-	158,000	-
Contributions	9,349,454	-	2,420,088	-
Interest Income	2,868,771	-	1,100,000	-
Total Revenue	12,218,225	20,000,000	3,788,088	-
Funds Available	90,475,453	25,778,878	61,010,390	1,654,384
Deductions:				
Capital Project Expenditures	33,253,151	24,009,800	59,356,006	-
Total Deductions	33,253,151	24,009,800	59,356,006	-
Working Capital, Ending	<u>\$ 57,222,302</u>	<u>\$ 1,769,078</u>	<u>\$ 1,654,384</u>	<u>\$ 1,654,384</u>

This funding is for ongoing improvements to the water and sewer distribution system. This debt is considered to be self-supporting debt as revenues from the Utility Fund pay for these Certificates of Obligation. The City does not anticipate selling additional debt at this time. A list of the ongoing projects follows this summary.

**CITY OF FRISCO
UTILITY IMPACT FEE FUND
BUDGET SUMMARY
FISCAL YEAR 2009 - 2010**

	<u>ACTUAL FY 2007-08</u>	<u>ORIGINAL BUDGET FY 2008-09</u>	<u>REVISED BUDGET FY 2008-09</u>	<u>PROPOSED BUDGET FY 2009-10</u>
Fund Balance, Beginning	\$ 7,484,394	\$ 9,061,549	\$ 9,609,318	\$ 9,126,318
Receipts:				
Impact Fees - Water/Sewer	3,331,973	-	1,000,000	-
Interest Income	292,951	-	175,000	-
Total Revenue	3,624,924	-	1,175,000	-
Funds Available	11,109,318	9,061,549	10,784,318	9,126,318
Deductions:				
Transfers Out - Utility Fund	1,500,000	1,500,000	1,658,000	1,500,000
Total Deductions	1,500,000	1,500,000	1,658,000	1,500,000
Fund Balance, Ending	<u>\$ 9,609,318</u>	<u>\$ 7,561,549</u>	<u>\$ 9,126,318</u>	<u>\$ 7,626,318</u>

Impact Fees were established to assure the availability of funds for major capital projects needed as a result of development. The laws governing the collection and disbursement of impact fees require separate accounting and reporting of these funds. Additionally, a city must do an analysis and update of the fee structure every five years.

The City takes a conservative approach and does not budget anticipated revenue. Funds are appropriated only after collected from the developer. Appropriations from this fund will be made later in the year as funds are received.

**CITY OF FRISCO
HOTEL/MOTEL FUND
BUDGET SUMMARY
FISCAL YEAR 2009 - 2010**

	<u>ACTUAL FY 2007-08</u>	<u>ORIGINAL BUDGET FY 2008-09</u>	<u>REVISED BUDGET FY 2008-09</u>	<u>PROPOSED BUDGET FY 2009-10</u>
Fund Balance, Beginning	\$ 82,347	\$ 41,387	\$ 91,782	26,202
Receipts:				
Hotel/Motel Tax	2,601,775	3,361,418	2,422,673	2,751,900
Interest Income	6,685	1,000	1,000	1,000
Merchandise	-	1,000	1,000	1,000
Sponsorships & Event Sales	17,244	35,000	28,081	30,000
Interfund Transfers	-	-	200,000	-
Total Revenue	2,625,704	3,398,418	2,652,754	2,783,900
Funds Available	2,708,051	3,439,805	2,744,536	2,810,102
Deductions:				
Operating Expenditures	915,942	984,558	962,427	952,362
Designation for Arts Programs	75,000	100,000	125,000	75,000
Special Events	64,028	79,170	69,170	73,250
Interfund Transfers-Other Funds	-	250,000	-	-
Appropriation for Sports Complex	290,087	290,087	290,087	289,908
Appropriation for Convention Center	1,271,212	1,271,650	1,271,650	1,268,125
Appropriation for Sheraton	-	255,633	-	-
Total Deductions	2,616,269	3,231,098	2,718,334	2,658,645
Designated Reserves	-	-	-	-
Fund Balance, Ending	<u>\$ 91,782</u>	<u>\$ 208,707</u>	<u>\$ 26,202</u>	<u>\$ 151,457</u>

The Hotel/Motel Fund was established in FY 2000 as a Special Revenue Fund to account for the hotel-motel occupancy tax.

The occupancy tax is a 13% surcharge on each occupied hotel room, of which 7% goes to the City and 6% goes to the State of Texas. By law, the occupancy tax must be used to promote tourism and meetings, which includes marketing, building of convention center or sports complexes, and the arts. State law appropriates 1% of the 7% for tourism and the 6% for convention centers, art enhancements, and historical restoration and preservation. The City currently has seven hotels; the Westin with 301 rooms, Holiday Inn Express with 61 rooms, Hampton Inn with 105 rooms, Embassy Suites with 330 rooms, Holiday Inn with 120 rooms, the Sheraton with 119 rooms, and Homewood Suites with 117 rooms.

These funds are restricted by state law as to the type of appropriations that can be made. The major expenditures in FY 2010 are funds for funding the CVB and debt service; \$289,908 for the Sports Complex and \$1,268,125 for the Convention Center. Fiscal Year 2010 also continues the support to the Frisco Arts Association.

**CITY OF FRISCO
TAX INCREMENT REINVESTMENT ZONE #1
BUDGET SUMMARY
FISCAL YEAR 2009 - 2010**

	<u>ACTUAL</u> <u>FY 2007-08</u>	<u>ORIGINAL</u> <u>BUDGET</u> <u>FY 2008-09</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2008-09</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2009-10</u>
Fund Balance, Beginning	\$ 110,245	\$ 1,059,306	\$ 1,092,622	\$ 1,607,542
Receipts:				
Property Taxes-Current	3,666,330	4,226,577	4,100,482	4,319,156
Intergovernmental - FISD	11,073,196	12,679,732	12,808,356	13,149,431
Intergovernmental - County	1,618,903	1,840,909	1,798,939	1,862,036
Intergovernmental - CCCCD	719,680	843,813	802,120	830,171
Interest Income	58,410	1,000	15,900	1,000
Interfund Transfers - Other	3,312,851	3,314,051	3,314,051	3,310,526
Miscellaneous Income	2,549,282	2,563,100	2,489,501	2,674,257
Total Revenue	22,998,652	25,469,182	25,329,349	26,146,576
Funds Available	23,108,897	26,528,488	26,421,971	27,754,118
Deductions:				
Operational Expenses	-	-	-	118,631
Reimbursement to Govt Entities	8,874,223	10,146,286	10,274,909	10,260,649
Interfund Transfer-2001A&B Series	5,166,409	5,162,019	5,167,052	5,159,268
Interfund Transfer-1997 CO Series	790,771	790,764	790,764	785,302
Interfund Transfer-2003A&B Series	6,521,325	6,576,302	6,521,325	6,572,405
Interfund Transfer-2008A&B Series	663,547	2,060,378	2,060,378	2,529,169
Total Deductions	22,016,275	24,735,749	24,814,429	25,425,424
Fund Balance, Ending	<u>1,092,622</u>	<u>1,792,739</u>	<u>1,607,542</u>	<u>2,328,694</u>
Deferred Revenue	1,352,641	1,399,004	1,399,004	1,399,004
Designated Reserves**	1,097,557	631,529	299,151	631,529
Undesignated TIRZ #1 Cash Balance	<u>\$ 1,347,706</u>	<u>\$ 2,560,214</u>	<u>\$ 2,707,395</u>	<u>\$ 3,096,168</u>

The Tax Increment Reinvestment Zone #1 (TIRZ) was created in 1997 to encourage development along the State Highway 121 corridor. Since creation, the captured value has increased to \$939,239,425 for FY 2009. Collin County, the Collin County Community College District and Frisco Independent School District (FISD), all participate with the City in the TIRZ. Taxes generated from the captured value are restricted to funding improvements in the TIRZ #1.

The designated reserves are Collin County and CCCCD project contributions. The County is currently at an 80% participation rate. Lease payments represent funding for the Baseball Complex and Convention Center.

**CITY OF FRISCO
SUPERDROME FUND
BUDGET SUMMARY
FISCAL YEAR 2009 - 2010**

	<u>ACTUAL FY 2007-08</u>	<u>ORIGINAL BUDGET FY 2008-09</u>	<u>REVISED BUDGET FY 2008-09</u>	<u>PROPOSED BUDGET FY 2009-10</u>
Fund Balance, Beginning	\$ 1,690,786	\$ 1,690,786	\$ 1,676,225	\$ 1,557,594
Receipts:				
Interest Income	59,849	72,000	54,000	80,004
Total Revenue	59,849	72,000	54,000	80,004
Funds Available	1,750,635	1,762,786	1,730,225	1,637,598
Deductions:				
Operating Expenses	74,410	72,000	172,631	80,004
Total Deductions	74,410	72,000	172,631	80,004
Fund Balance, Ending	<u>\$ 1,676,225</u>	<u>\$ 1,690,786</u>	<u>\$ 1,557,594</u>	<u>\$ 1,557,594</u>

The Superdrome is a partnership between the Collin County Community College District and the City of Frisco. The facility was built by the City on land owned by the College. Initially there was a private partner involved. The fund balance is a result of the buyout by the private partner to be released from the partnership. It is the intention of the City to ensure the fund balance remains intact and is only used for major improvements to the facility.

The facility, as of April 2003, is being leased to the Frisco Cycling Club. FY 2010 expense consists of the payment to the Frisco Cycling Club for operating and maintaining the facility. The City is responsible for any major improvements to the facility. It is anticipated that this agreement will be renewed again next year.

The City issued debt for the construction of the facility in 1997. This debt is funded from the TIRZ #1 Fund. The debt schedules are provided in the Debt Service Section of this budget.

**CITY OF FRISCO
ENVIRONMENTAL SERVICES FUND
BUDGET SUMMARY
FISCAL YEAR 2009 - 2010**

	<u>ACTUAL FY 2007-08</u>	<u>ORIGINAL BUDGET FY 2008-09</u>	<u>REVISED BUDGET FY 2008-09</u>	<u>PROPOSED BUDGET FY 2009-10</u>
Working Capital, Beginning	\$ 888,406	\$ 1,620,353	\$ 2,442,958	\$ 2,131,779
Receipts:				
Solid Waste Service Charges	8,579,038	9,184,682	9,010,305	9,375,730
Interest Income	26,564	25,000	8,000	8,000
Contributions & Other Income	5,000	2,500	1,000	-
Interfund Transfers	350,000	-	-	-
Total Revenue	8,960,602	9,212,182	9,019,305	9,383,730
Funds Available	9,849,008	10,832,535	11,462,263	11,515,509
Deductions:				
Operating Expenses	7,276,378	8,863,947	8,857,370	9,130,913
Capital Outlay	14,672	69,000	87,805	60,614
Interfund Transfers-General Fund	115,000	115,000	385,309	396,272
Total Deductions	7,406,050	9,047,947	9,330,484	9,587,799
Working Capital, Ending	<u>\$ 2,442,958</u>	<u>\$ 1,784,588</u>	<u>\$ 2,131,779</u>	<u>\$ 1,927,710</u>

The Environmental Services Fund accounts for the collection and disposal of solid waste and recycling services of the City. The increase in Solid Waste Service Charges and corresponding expense results from an increase in service cost. FY 2010 proposes a 3% rate increase on commercial service.

<p style="text-align: center;">CITY OF FRISCO STORMWATER FUND BUDGET SUMMARY FISCAL YEAR 2009 - 2010</p>

	<u>ACTUAL</u> <u>FY 2006-07</u>	<u>ORIGINAL</u> <u>BUDGET</u> <u>FY 2007-08</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2007-08</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2008-09</u>
Working Capital, Beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Fees	-	-	-	1,354,522
Interest Income	-	-	-	5,000
Total Revenue	-	-	-	1,359,522
Funds Available	-	-	-	1,359,522
Deductions:				
Operating Expenses	-	-	-	100,450
Capital Outlay	-	-	-	42,938
Interfund Transfers - Other Funds	-	-	-	617,137
Total Deductions	-	-	-	760,525
Working Capital, Ending	\$ -	\$ -	\$ -	\$ <u>598,997</u>

The Stormwater Fund was created in FY 2009 to account for the collection of the Stormwater Drainage Fee. In addition, expenses associated with the construction and maintenance of City creeks, channels, and storm drains will be accounted for in this Fund.

Interfund transfers to other funds includes transfers to the Capital Projects Fund for design and construction of the Plantation LaFayette Storm Drain Project, the General Fund for administrative costs, and the Utility Fund for reimbursement of the storm water management plan.

**CITY OF FRISCO
PANTHER CREEK PID FUND
BUDGET SUMMARY
FISCAL YEAR 2009 - 2010**

	<u>ACTUAL FY 2007-08</u>	<u>ORIGINAL BUDGET FY 2008-09</u>	<u>REVISED BUDGET FY 2008-09</u>	<u>PROPOSED BUDGET FY 2009-10</u>
Fund Balance, Beginning	\$ 112,629	\$ 168,494	\$ 241,832	\$ 121,632
Receipts:				
Revenue - Assessments	395,420	392,569	177,569	399,825
Interest Income	134,925	7,000	101,800	1,800
Total Revenue	530,345	399,569	279,369	401,625
Funds Available	642,974	568,063	521,201	523,257
Deductions:				
Interfund Transfers - Other Funds	401,142	399,569	399,569	401,625
Total Deductions	401,142	399,569	399,569	401,625
Fund Balance, Ending	<u>\$ 241,832</u>	<u>\$ 168,494</u>	<u>\$ 121,632</u>	<u>\$ 121,632</u>

The Panther Creek Estates Public Improvement District (PID #1) was established in FY 2003 as a Special Revenue Fund. In June 2003, \$2,667,670 in Certificates of Obligation bonds were sold to fund park infrastructure within the PID. Panther Creek (Dominion) PID #2 was created in June 2004. In July 2004, \$2,686,000 in Certificates of Obligation bonds were sold to fund park infrastructure within PID #2 boundaries.

The City has passed ordinances levying assessments on the property owners to fund the debt service. The revenue and expenditures for FY 2010 are equal to the debt payment for the certificates. Property owners are billed annually if they choose not to pay the entire assessment when the home is purchased. The estimated total number of lots in the PID District is 1,959. The Panther Creek Home Owners Association, through a contract with the City, are responsible for maintenance and operation of the improvements.

CITY OF FRISCO
FRISCO SQUARE MUNICIPAL MANAGEMENT DISTRICT FUND
BUDGET SUMMARY
FISCAL YEAR 2009 - 2010

	<u>ACTUAL</u> <u>FY 2007-08</u>	<u>ORIGINAL</u> <u>BUDGET</u> <u>FY 2008-09</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2008-09</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2009-10</u>
Fund Balance, Beginning	\$ 12,385	\$ 12,385	\$ 12,384	\$ 12,384
Receipts:				
Contributions	491,209	488,487	488,487	491,516
Total Revenue	491,209	488,487	488,487	491,516
Funds Available	503,594	500,872	500,871	503,900
Deductions:				
Interfund Transfers - Other	491,210	488,487	488,487	491,516
Total Deductions	491,210	488,487	488,487	491,516
Fund Balance, Ending	<u>\$ 12,384</u>	<u>\$ 12,385</u>	<u>\$ 12,384</u>	<u>\$ 12,384</u>

The Frisco Square Municipal Management District Fund (FSMD) was established in FY 2003 as a Special Revenue Fund to account for the transactions of the Management District. This entity, created in 1999, has the power to tax or assess property owners. It is governed by a five person board, which consists of two persons appointed by the council to represent the developer and three Frisco City Council members. The Frisco Square Management District does not currently assess property owners, however the District has the ability to levy a tax. Contributions in this fund are being made by the developer.

The governing body, FSMD Board, determines the amount of tax levy needed to support debt payments, maintenance and operations of the District. No tax levy was assessed for fiscal year 2009-2010. The FY 2010 Annual Budget, Debt Service Section provides the detailed FSMD debt schedule.

**CITY OF FRISCO
WORKFORCE HOUSING FUND
BUDGET SUMMARY
FISCAL YEAR 2009 - 2010**

	<u>ACTUAL FY 2007-08</u>	<u>ORIGINAL BUDGET FY 2008-09</u>	<u>REVISED BUDGET FY 2008-09</u>	<u>PROPOSED BUDGET FY 2009-10</u>
Fund Balance, Beginning	\$ 635,549	\$ 615,069	\$ 640,789	\$ 500,564
Receipts:				
Interest Income	32,055	15,000	7,200	7,200
Contributions	2,606	3,500	3,500	3,500
Total Revenue	34,661	18,500	10,700	10,700
Funds Available	670,210	633,569	651,489	511,264
Deductions:				
Expenditures	29,421	135,425	150,925	159,925
Total Deductions	29,421	135,425	150,925	159,925
Fund Balance, Ending	<u>\$ 640,789</u>	<u>\$ 498,144</u>	<u>\$ 500,564</u>	<u>\$ 351,339</u>

The Workforce Housing Fund was established in FY 2003 as a Special Revenue Fund to account for the Workforce Housing Program. The purpose is to improve the quality and quantity of housing opportunities for workforce families through housing and economic development programs designed and implemented by the Housing Trust Fund Board and approved by the Frisco City Council.

The initial funding for this program was a transfer from the General Fund. This money is used as matching funds to obtain grants and other contributions. During FY 2005, a Down Payment assistance program was initiated. Any repayment of loans, etc. will be retained in this fund to ensure the continuation of the program.

Through the 3rd Quarter of FY 2009, three Down Payment Assistance Loans and three Homebuyer Certification Classes have been completed.

**CITY OF FRISCO
SPECIAL EVENTS FUND
BUDGET SUMMARY
FISCAL YEAR 2009 - 2010**

	<u>ACTUAL FY 2007-08</u>	<u>ORIGINAL BUDGET FY 2008-09</u>	<u>REVISED BUDGET FY 2008-09</u>	<u>PROPOSED BUDGET FY 2009-10</u>
Fund Balance, Beginning	\$ 30,055	\$ 751	\$ 27,696	\$ 18,996
Receipts:				
Sponsorships	73,586	65,000	37,000	60,000
Merchandise & Other Revenue	18,693	500	19,000	-
Rents and Royalties	-	-	25,000	20,000
Interest Income	1,206	-	300	-
Interfund Transfers	44,000	40,000	-	-
Total Revenue	137,485	105,500	81,300	80,000
Funds Available	167,540	106,251	108,996	98,996
Deductions:				
Expenditures	139,844	105,500	90,000	80,000
Total Deductions	139,844	105,500	90,000	80,000
 Fund Balance, Ending	 <u>\$ 27,696</u>	 <u>\$ 751</u>	 <u>\$ 18,996</u>	 <u>\$ 18,996</u>

The Special Events Fund was established in FY 2003 as a way to track and account for the contributions received for special events or other specifically designated purposes. For FY 2010, the Special Events Fund provides funding for the annual Independence Day (July 4th) celebration. Funding for this event consists of sponsorships, proceeds from merchandise and refreshment sales.

The City's General Fund will contribute funding for events as needed, including the July 4th celebration and the Heritage Village Event Coordinator.

**CITY OF FRISCO
GRANTS AND CONTRACTS
BUDGET SUMMARY
FISCAL YEAR 2009 - 2010**

	<u>ACTUAL FY 2007-08</u>	<u>ORIGINAL BUDGET FY 2008-09</u>	<u>REVISED BUDGET FY 2008-09</u>	<u>PROPOSED BUDGET FY 2009-10</u>
Fund Balance, Beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Grant Income	302,751	342,798	585,197	1,105,161
Interfund Transfers - Other	15,123	-	51,475	26,475
Total Revenue	317,874	342,798	636,672	1,131,636
Funds Available	317,874	342,798	636,672	1,131,636
Deductions:				
Operating Expenditures	197,879	342,798	429,847	1,131,636
Capital Outlay	119,995	-	206,825	-
Total Deductions	317,874	342,798	636,672	1,131,636
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

The Grant Fund is established to account for operating and capital grants awarded to the City of Frisco. Fiscal Year 2009-2010 grants include those for the Criminal Justice Division - Violence Against Women, Homeland Security Grant, Click it or Ticket, the STEP Comprehensive, the Loan Star Libraries Grants, the Energy Efficiency Conservation Block Grant, and the Edward Byrne Memorial Justice Assistance Grant.

**CITY OF FRISCO
COMMUNITY DEVELOPMENT BLOCK GRANT
BUDGET SUMMARY
FISCAL YEAR 2009 - 2010**

	<u>ACTUAL FY 2007-08</u>	<u>ORIGINAL BUDGET FY 2008-09</u>	<u>REVISED BUDGET FY 2008-09</u>	<u>PROPOSED BUDGET FY 2009-10</u>
Fund Balance, Beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Federal Grant Receipts	293,884	508,399	584,909	342,687
Total Revenue	293,884	508,399	584,909	342,687
Funds Available	293,884	508,399	584,909	342,687
Deductions:				
Operating Expenditures	53,849	51,105	51,212	52,748
Grant Expense - Direct Programs	125,775	307,799	420,979	289,939
Interlocal Agreements - Programs	114,260	149,495	112,718	-
Total Deductions	293,884	508,399	584,909	342,687
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

In July 2005, the City of Frisco produced the 2006-2010 Community Development Block Grant (CDBG) Consolidation Plan, the City's first comprehensive review of the housing and community development needs of low and moderate income households in the City. The Plan's goal is to determine the best way to invest the CDBG resources. The Plan identified strong needs in the areas of support for social services organizations, support for the development of affordable housing opportunities, especially for low-income seniors and community development efforts in lower income neighborhoods. The Housing Trust Fund Board recommends the above expenditures for FY 2010, the fifth year of the program.

Through the 3rd Quarter of FY 2009, 5 Housing Rehabilitation Projects, 5 Emergency Housing Projects, and 1 Habitat for Humanity home have been completed. In addition, several Public Service Organizations have been helped; including Collin County Committee on Aging, Frisco Family Services Center, and Samaritan Inn.

**CITY OF FRISCO
TRAFFIC CONTROL ENFORCEMENT
BUDGET SUMMARY
FISCAL YEAR 2009-2010**

	<u>ACTUAL FY 2007-08</u>	<u>ORIGINAL BUDGET FY 2008-09</u>	<u>REVISED BUDGET FY 2008-09</u>	<u>PROPOSED BUDGET FY 2009-10</u>
Fund Balance, Beginning	\$ 189,181	\$ 85,881	\$ 45,738	\$ -
Receipts:				
Red Light Citation Fines	81,610	45,000	26,000	23,400
Interest Income	2,483	-	662	-
Total Revenue	84,093	45,000	26,662	23,400
Funds Available	273,274	130,881	72,400	23,400
Deductions:				
Operating Expenditures	227,536	108,600	51,000	23,400
Interfund Transfers - General Fund	-	21,400	21,400	-
Total Deductions	227,536	130,000	72,400	23,400
Fund Balance, Ending	<u>\$ 45,738</u>	<u>\$ 881</u>	<u>\$ -</u>	<u>\$ -</u>

In FY 2006, the City approved the purchase of an Automated Red Light Enforcement System to further the City's Traffic Safety Program. The System promotes public safety by discouraging the entry (of moving automobiles) into a traffic intersection when the traffic light is red. This is done through the imposition of a civil penalty for such action. The current penalty minimum is \$75 per occurrence and may increase with repeated violations. The proceeds from the imposition of this penalty will be placed in this fund and must be used to pay for "expenses of the automated red light enforcement program" and "expenses and items that are related to or can be used in the furtherance of traffic safety, including but not limited to, cameras, traffic control devices, enforcement equipment, communications equipment, educational or awareness programs, personnel and training."

The City implemented the Automated Red Light Enforcement System program with the establishment of two cameras at high traffic intersections. The program has been so effective in those locations, that no new revenue is being generated.

**CITY OF FRISCO
DOWNTOWN IMPROVEMENT FUND
BUDGET SUMMARY
FISCAL YEAR 2009 - 2010**

	<u>ACTUAL FY 2007-08</u>	<u>ORIGINAL BUDGET FY 2008-09</u>	<u>REVISED BUDGET FY 2008-09</u>	<u>PROPOSED BUDGET FY 2009-10</u>
Fund Balance, Beginning	\$ 47,753	\$ 61,753	\$ 62,300	\$ -
Receipts:				
City Building Leases	18,000	18,000	18,000	18,000
Interest Income	1,701	1,000	700	700
Total Revenue	19,701	19,000	18,700	18,700
Funds Available	67,454	80,753	81,000	18,700
Deductions:				
Operating Expenditures	5,154	45,000	22,000	5,000
Interfund Transfers	-	-	59,000	-
Total Deductions	5,154	45,000	81,000	5,000
Fund Balance, Ending	<u>\$ 62,300</u>	<u>\$ 35,753</u>	<u>\$ -</u>	<u>\$ 13,700</u>

On June 6, 2006, the City adopted an implementation plan for the continued use of City-owned buildings in the Historic Downtown. The Downtown Reuse Plan called for the City to retain ownership of the existing City Hall buildings and to focus future uses in specialty retail, dining and the arts. The City also contracted with a leasing and property management firm to assist in identifying tenants to support the development of the downtown area. This Fund is established as a Special Revenue Fund to account for the income and expense associated with the Downtown Reuse Plan. For FY 2010, this Fund includes revenue from the lease of the old City Hall buildings, interest earnings on fund balance and expenses associated with the lease.

**CITY OF FRISCO
PUBLIC ARTS
BUDGET SUMMARY
FISCAL YEAR 2009 - 2010**

	<u>ACTUAL FY 2007-08</u>	<u>ORIGINAL BUDGET FY 2008-09</u>	<u>REVISED BUDGET FY 2008-09</u>	<u>PROPOSED BUDGET FY 2009-10</u>
Fund Balance, Beginning	\$ 249,980	\$ 254,480	\$ 254,285	\$ 250,385
Receipts:				
Interest Income	6,522	6,000	2,100	2,100
Interfund Transfers - General Fund	-	112,224	112,224	105,696
Total Revenue	6,522	118,224	114,324	107,796
Funds Available	6,522	372,704	368,609	358,181
Deductions:				
Operating Expenditures	2,217	118,224	118,224	107,796
Total Deductions	2,217	118,224	118,224	107,796
Fund Balance, Ending	<u>\$ 254,285</u>	<u>\$ 254,480</u>	<u>\$ 250,385</u>	<u>\$ 250,385</u>

The Frisco Public Arts Program encourages public and private programs to further the development and awareness of the visual arts. The FY 2007 transfer from the General Fund of \$250,00 provided the initial start-up funding for this effort. Interest income on this initial amount will provide the funding for the planning and development phase of this program.

For FY 2010, the proposed interfund transfer of \$105,696 from the General Fund, will continue to fund an employee, anticipated improvements, and promotional programs.

<p align="center">CITY OF FRISCO COURT TECHNOLOGY FUND BUDGET SUMMARY FISCAL YEAR 2009 - 2010</p>
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	<u>ACTUAL</u> <u>FY 2007-08</u>	<u>ORIGINAL</u> <u>BUDGET</u> <u>FY 2008-09</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2008-09</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2009-10</u>
Fund Balance, Beginning	\$ -	\$ -	\$ -	\$ 481,000
Receipts:				
Contributions	-	-	760,000	\$120,000
Interest	-	-	1,000	1,000
Total Revenue	-	-	761,000	121,000
Funds Available	-	-	761,000	602,000
Deductions:				
Operating Expenditures	-	-	26,000	45,910
Capital Outlay	-	-	48,000	5,000
Interfund Transfers - GF	-	-	206,000	206,000
Total Deductions	-	-	280,000	256,910
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 481,000</u>	<u>\$ 345,090</u>

The Court Technology Fund was established in FY 2009 as a special revenue fund to account for the previously deferred Court revenues. In FY 2009 contributions include revenues of approximately \$277,000 in Court Technology Fees, \$265,000 in Court Building Security Fees, and \$35,000 in Court Improvement Fees. FY 2009 and FY 2010 interfund transfers include \$206,000 to the General Fund for court security and staff.

<p align="center">CITY OF FRISCO CHARITABLE FOUNDATION BUDGET SUMMARY FISCAL YEAR 2009 - 2010</p>
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	<u>ACTUAL FY 2007-08</u>	<u>ORIGINAL BUDGET FY 2008-09</u>	<u>REVISED BUDGET FY 2008-09</u>	<u>PROPOSED BUDGET FY 2009-10</u>
Fund Balance, Beginning	\$ 131,338	\$ 48,458	\$ 14,476	\$ 19,496
Receipts:				
Contributions	42,138	-	5,020	-
Total Revenue	42,138	-	5,020	-
Funds Available	173,476	48,458	19,496	19,496
Deductions:				
Interfund Transfers - CDC	25,000	-	-	-
Interfund Transfers - Capital	134,000	-	-	-
Total Deductions	159,000	-	-	-
Fund Balance, Ending	<u>\$ 14,476</u>	<u>\$ 48,458</u>	<u>\$ 19,496</u>	<u>\$ 19,496</u>

The Charitable Foundation Fund was established in FY 2007 as a way to track and account for the contributions received for specifically designated purposes. No activity is planned for FY 2010.